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राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये कानूनी आदेश तथा अधिसूचनाएं।

FINANCE DEPARTMENT
(TAX DIVISION)
NOTIFICATION
Jaipur, September 20, 2023

S.O.132 .-In exercise of the powers conferred by section 148 of the Rajasthan Goods and Services Tax Act, 2017 (Act no. 9 of 2017) (hereinafter referred to as the said Act), the State Government, on the recommendations of the Council, hereby notifies the electronic commerce operator who is required to collect tax at source under section 52 as the class of persons who shall follow the following special procedure in respect of supply of goods made throughit by the persons paying tax under section 10 of the said Act (hereinafter referred to as the said person), namely: —

(i) the electronic commerce operator shall not allow any inter-State supply of goods through it by the said person;

(ii) the electronic commerce operator shall collect tax at source under sub-section (1) of section 52 of the said Act in respect of supply of goods made through it by the said person and pay to the Government as per provisions of sub- section (3) of section 52 of the said Act; and

(iii)the electronic commerce operator shall furnish the details of supplies of goods made through it by the said person in the statement in **FORM GSTR-8** electronically on the common portal.

2. This notification shall come into force with effect from the 1st day of October, 2023.

[F.12(11)FD/Tax/2023-35]
By Order of the Governor,

Namrata Vrishni,
Joint Secretary to the Government.

Government Central Press, Jaipur.